

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>SHENANDOAH</div> <div>CITY OF <u>SHENANDOAH</u>, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207301000000</div> <div>City of Shenandoah</div> <div>500 W Clarinda Ave</div> <div>Shenandoah, IA 51601</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN</div> <div>COMPLETED,</div> <div>PLEASE</div> <div>RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		<div>NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.</div>			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		2,536,391		2,536,391	2,232,562
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		2,536,391		2,536,391	2,232,562
Delinquent property taxes		0		0	
TIF revenues		223,331		223,331	202,868
Other city taxes		561,875	0	561,875	854,818
Licenses and permits		59,741	0	59,741	66,281
Use of money and property		184,394	1,371	185,765	75,452
Intergovernmental		682,304	5,293,045	5,975,349	7,659,573
Charges for fees and service		825,229	2,826,124	3,651,353	3,931,414
Special assessments		0	0	0	
Miscellaneous		504,272	0	504,272	599,152
Other financing sources		1,723,549	680,000	2,403,549	2,625,217
Total revenues and other sources		7,301,086	8,800,540	16,101,626	18,247,337
Expenditures and Other Financing Uses					
Public safety		1,363,869	0	1,363,869	1,402,232
Public works		1,170,152	0	1,170,152	1,347,402
Health and social services		783	0	783	860
Culture and recreation		987,078	0	987,078	1,071,962
Community and economic development		1,192,496	0	1,192,496	1,368,393
General government		336,797	0	336,797	384,941
Debt service		942,020	0	942,020	1,011,866
Capital projects		303,125	0	303,125	416,300
Total governmental activities expenditures		6,296,320	0	6,296,320	7,003,956
Business type activities		0	6,847,237	6,847,237	9,628,819
Total ALL expenditures		6,296,320	6,847,237	13,143,557	16,632,775
Other financing uses, including transfers out		593,549	680,000	1,273,549	1,471,217
Total ALL expenditures/And other financing uses		6,889,869	7,527,237	14,417,106	18,103,992
Excess revenues and other sources over (Under) Expenditures/And other financing uses		411,217	1,273,303	1,684,520	143,345
Beginning fund balance July 1, 2014		2,539,697	949,801	3,489,498	3,511,902
Ending fund balance June 30, 2015		2,950,914	2,223,104	5,174,018	3,655,247
<div>Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.</div>					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents	
General obligation debt		\$ 3,730,000	Other long-term debt	\$ 9,530	
Revenue debt		\$ 12,084,724	Short-term debt	\$ 0	
TIF Revenue debt		\$ 1,010,000			
			General obligation debt limit		\$ 9,837,672
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/18/2015	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Karla Gray		→	712	246-1213	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF SHENANDOAH						<input type="checkbox"/> GAAP Indicate by entering an X in the appropriate box on this sheet ONLY		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
1	Section A - TAXES											1				
2	Taxes levied on property	1,171,352	616,941		748,098			2,536,391			2,536,391	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	1,171,352	616,941		748,098	0		2,536,391		T01	2,536,391	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	1,171,352	616,941		748,098	0	0	2,536,391			2,536,391	6				
7	TIF revenues			223,331				223,331		T01	223,331	7				
8	Other city taxes															
8	Utility tax replacement excise taxes	40,596	34,712		24,850			100,158		T15	100,158	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax		47,579					47,579		T19	47,579	13				
14	Other local option taxes		414,138					414,138		T09	414,138	14				
15	TOTAL OTHER CITY TAXES	40,596	496,429	0	24,850	0	0	561,875	0		561,875	15				
16	Section B - LICENSES AND PERMITS	59,741						59,741		T29	59,741	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	2,962		297			3,515	6,774	1,371	U20	8,145	18				
19	Rents and royalties	32,072				41,932	99,197	173,201		U40	173,201	19				
20	Other miscellaneous use of money and property	3,966	453					4,419		U20	4,419	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	39,000	453	297	0	41,932	102,712	184,394	1,371		185,765	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants					3,162		3,162	5,293,045	B89	5,296,207	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development					29,663		29,663		B50	29,663	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes	5,500						5,500		B30	5,500	31				
32								0			0	32				
33	Total Federal grants and reimbursements	5,500	0	0	0	32,825	0	38,325	5,293,045		5,331,370	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHENANDOAH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		535,510					535,510		C46	535,510	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	8,483	1,814		2,062			12,359		C89	12,359	49				
50	Iowa Department of Transportation					47,217		47,217		C89	47,217	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	8,483	537,324	0	2,062	47,217	0	595,086	0		595,086	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	4,489						4,489		D89	4,489	64				
65	Township contributions	44,404						44,404		D89	44,404	65				
66	Fire/EMT service							0		D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	48,893	0	0	0	0	0	48,893	0		48,893	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	62,876	537,324	0	2,062	80,042	0	682,304	5,293,045		5,975,349	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,053,172	A91	2,053,172	73				
74	Sewer							0	732,572	A8Ø	732,572	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	513,254						513,254		A81	513,254	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHENANDOAH						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	68,980						68,980		A89	68,980	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	24,900					825	25,725		A03	25,725	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	101,345						101,345		A61	101,345	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	16,355	94,070			5,500		115,925	40,380		156,305	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	724,834	94,070	0	0	5,500	825	825,229	2,826,124		3,651,353	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	71,638			2,336		168,602	242,576		U99	242,576	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	126,219				74,081	290	200,590		U11	200,590	110				
111	Fines	7,612						7,612		U30	7,612	111				
112	Internal service charges	2,423						2,423		NR	2,423	112				
113	Other miscellaneous - Specify	50,871					200	51,071			51,071	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	258,763	0	0	2,336	74,081	169,092	504,272	0		504,272	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SHENANDOAH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,357,162	1,745,217	223,628	777,346	201,555	272,629	5,577,537	8,120,540		13,698,077	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)			1,130,000				1,130,000		NR	1,130,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	330,067			176,482	10,000		516,549	680,000		1,196,549	127
128	Internal TIF loans and transfers in				77,000			77,000			77,000	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	330,067	0	1,130,000	253,482	10,000	0	1,723,549	680,000		2,403,549	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,687,229	1,745,217	1,353,628	1,030,828	211,555	272,629	7,301,086	8,800,540		16,101,626	132
133												133
134	Beginning fund balance July 1, 2014	365,953	346,126	111,714	-6,170	64,358	1,657,716	2,539,697	949,801		3,489,498	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	3,053,182	2,091,343	1,465,342	1,024,658	275,913	1,930,345	9,840,783	9,750,341		19,591,124	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF SHENANDOAH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	Section A — PUBLIC SAFETY											1			
2	Police department/Crime prevention — Current operation	674,905	252,501					927,406		E62	927,406	2			
3	Purchase of land and equipment							0		G62	0	3			
4	Construction							0		F62	0	4			
5	Jail — Current operation							0		E04	0	5			
6	Purchase of land and equipment							0		G04	0	6			
7	Construction							0		F04	0	7			
8	Emergency management — Current operation							0		E89	0	8			
9	Purchase of land and equipment							0		G89	0	9			
10	Flood control — Current operation							0		E59	0	10			
11	Purchase of land and equipment							0		G59	0	11			
12	Construction							0		F59	0	12			
13	Fire department — Current operation	233,630	127,110				783	361,523		E24	361,523	13			
14	Purchase of land and equipment							0		G24	0	14			
15	Construction							0		F24	0	15			
16	Ambulance — Current operation	64,550					783	65,333		E32	65,333	16			
17	Purchase of land and equipment							0		G32	0	17			
18	Building inspections — Current operation							0		E66	0	18			
19	Purchase of land and equipment							0		G66	0	19			
20	Construction							0		F66	0	20			
21	Miscellaneous protective services — Current operation		4,200					4,200		E66	4,200	21			
22	Purchase of land and equipment							0		G66	0	22			
23	Construction							0		F66	0	23			
24	Animal control — Current operation	5,407						5,407		E32	5,407	24			
25	Purchase of land and equipment							0		G32	0	25			
26	Construction							0		F32	0	26			
27	Other public safety — Current operation							0		E89	0	27			
28	Purchase of land and equipment							0		G89	0	28			
29								0			0	29			
30								0			0	30			
31								0			0	31			
32								0			0	32			
33								0			0	33			
34								0			0	34			
35								0			0	35			
36								0			0	36			
37								0			0	37			
38								0			0	38			
39								0			0	39			
40	TOTAL PUBLIC SAFETY	978,492	383,811	0	0	0	1,566	1,363,869			1,363,869	40			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF SHENANDOAH		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	641	404,969					405,610		E44	405,610	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		79,182					79,182		E44	79,182	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	150,766	17,878					168,644		E01	168,644	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	516,716						516,716		E81	516,716	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	668,123	502,029	0	0	0	0	1,170,152			1,170,152	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF SHENANDOAH							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation						783	783		E36	783	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	783	783			783	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	291,410	60,195				13,402	365,007		E52	365,007	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	176,887	45,930				21,446	244,263		E61	244,263	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	91,263	9,139				92,597	192,999		E61	192,999	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	126,012	22,296					148,308		E03	148,308	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	26,337						26,337		E61	26,337	135
136	Other culture and recreation	10,066					98	10,164		E61	10,164	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	721,975	137,560	0	0	0	127,543	987,078			987,078	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation		11,895					11,895		E89	11,895	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	1,456	51,296					52,752		E89	52,752	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation		38,079	1,089,770				1,127,849		E89	1,127,849	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,456	101,270	1,089,770	0	0	0	1,192,496			1,192,496	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SHENANDOAH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	16,368	3,462					19,830		E29	19,830	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	150						150		E23	150	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	88,508						88,508		E25	88,508	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	121,642			5			121,647		E31	121,647	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	106,662						106,662		E89	106,662	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	333,330	3,462	0	5	0	0	336,797			336,797	176
177	Section G — DEBT SERVICE				942,020			942,020			942,020	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	942,020	0	0	942,020			942,020	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	SEWER/WATER/PUBLIC SAFETY					303,125		303,125			303,125	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	303,125	0	303,125			303,125	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	303,125	0	303,125			303,125	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	2,703,376	1,128,132	1,089,770	942,025	303,125	129,892	6,296,320			6,296,320	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF SHENANDOAH					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								6,162,083	E91	6,162,083	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								685,154	E80	685,154	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF SHENANDOAH						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation											238
239	Purchase of land and equipment										E89 0	239
240	Construction										G89 0	240
241											F89 0	241
242	Enterprise Debt Service											242
243	Enterprise Capital Projects											243
244	Enterprise TIF Capital Projects											244
245	Internal service funds — Specify											245
246												246
247												247
248												248
249												249
250												250
251	TOTAL BUSINESS TYPE ACTIVITIES										6,847,237	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	2,703,376	1,128,132	1,089,770	942,025	303,125	129,892	6,296,320	6,847,237		13,143,557	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT										NE	254
255	Regular transfers out	10,000	389,523				117,026	516,549	680,000		1,196,549	255
256	Internal TIF loans/repayments and transfers out			77,000				77,000			77,000	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	10,000	389,523	77,000	0	0	117,026	593,549	680,000		1,273,549	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	2,713,376	1,517,655	1,166,770	942,025	303,125	246,918	6,889,869	7,527,237		14,417,106	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		573,688	298,572	82,633		1,683,427	2,638,320			2,638,320	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	339,806				-27,212		312,594			312,594	267
268	Total Governmental	339,806	573,688	298,572	82,633	-27,212	1,683,427	2,950,914			2,950,914	268
269	Proprietary								2,223,104		2,223,104	269
270	Total ending fund balance June 30, 2015	339,806	573,688	298,572	82,633	-27,212	1,683,427	2,950,914	2,223,104		5,174,018	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	3,053,182	2,091,343	1,465,342	1,024,658	275,913	1,930,345	9,840,783	9,750,341		19,591,124	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF SHENANDOAH

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose

Amount paid to other local governments

Correction.....

M05 \$

Health.....

M32

Highways.....

M44

Transit subsidies.....

M94

Libraries.....

M52

Police protection.....

M62

Sewerage.....

M80

Sanitation.....

M81

All other.....

M89 \$

Purpose

Amount paid to State

Highways.....

L44 \$

All other.....

L89 \$

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

Total salaries and wages paid.....

200 \$

1,938,782

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,985,680	29U \$ 5,293,044	39U \$	49U \$	49U \$ 10,278,724	49U \$	I91 \$ 88,057	
2. Sewer utility	19U 1,930,000	29U	39U 124,000	49U	49U	49U 1,806,000	49U	I89 57,900
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U 630,000	29U 1,130,000	39U 750,000	49U	49U 1,010,000	49U	49U	I89 23,565
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO	19U 4,600,000	29U	39U 870,000	49U 3,730,000	49U	49U	49U	I89 134,970
Lease-Pur	19U	29U	39U	49U	49U	49U	49U	I89
10. Copier	19U 12,365	29U	39U 2,835	49U	49U	49U	49U 9,530	I89
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	12,158,045	6,423,044	1,746,835	3,730,000	1,010,000	12,084,724	9,530	304,492

B. Short-term debt

Outstanding as of JULY 1, 2014

61V \$

Outstanding as of JUNE 30, 2015

64V \$

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

\$

196,753,430

x .05 = \$

9,837,672

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<div>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</div>	W01	W31	W61		
	\$	\$		5,174,018	5,174,018

REMARKS

V98

Continued on next page

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